



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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**PART I - NOTIFICATIONS BY GOVERNMENT, HEADS OF DEPARTMENTS
AND OTHER OFFICERS**

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NOTIFICATIONS BY GOVERNMENT

**REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)**

REMOVAL OF DIFFICULTIES TO THE ANDHRA PRADESH GOODS AND SERVICES TAX
ACT, 2017 (ACT NO. 16 OF 2017) SECTION 172 OF THE ACT.

[G.O.Ms.No. 293, Revenue (Commercial Taxes-II), 29th April, 2019.]

NOTIFICATION

Whereas, sub-section (2) of section 17 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereinafter in this order referred to as the "said Act") provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies; and

Whereas sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be as prescribed;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Government, on recommendations of the Goods and Services Tax Council, hereby makes the following Order, namely:-

Short title. — This Order may be called the Andhra Pradesh Goods and Services Tax (Removal of Difficulties) Order No. 08 of 2019.

For the removal of difficulties, it is hereby clarified that in case of supply of services covered by para 5 (b) of Schedule II of APGST Act, 2017, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.

This order shall be deemed to have come into force with effect on and from the 1st day of April, 2019.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.